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[Third Party Communication:

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From: [REDACTED]

Sent: Thursday, August 14, 2014 3:40:00 PM

To: [REDACTED]

Cc: [REDACTED]

Bcc:

Subject: RE: TEFRA question

Yes. The Form 872-P extends the partner's section 6501 period for partnership and affected items. Section 6230(d)(6) was amended in 1997 to allow refund claims for non-computational affected items under normal non-TEFRA refund procedures. Thus, a partner can generally rely on section 6511(c) for non-computational affected items. Generally, only adjustments to partnership items and resulting computational affected items are considered "attributable to" partnership items and, thus, subject to the restrictions of section 6511(g) and 7422(h).